Gross Premium Tax Return
Risk Purchasing Group
North Carolina Department of Revenue

I certify that, to the best of my knowledge, this return is accurate and complete.

Signature: __________________________ Title: __________________________ Date: ____________

Returns are due by the 15th day of the 3rd month following the end of the calendar year. Your check or money order must be in the form of U.S. currency from a domestic bank.

N.C. Department of Revenue, Insurance Premium Tax Unit, P.O. Box 25000, Raleigh, North Carolina 27640-0300

Computation of Gross Premium Tax

1. N.C. Gross Premiums on Insurance Purchased During Calendar Year from Surplus Agents or Brokers
   Multiply Line 1 by 5.0%

2. Gross Premium Tax
   Multiply Line 2 by 5.0%

3. N.C. Gross Premiums on Insurance Purchased During Calendar Year from Licensed Insurance Companies
   Multiply Line 3 by 1.9%

4. Gross Premium Tax
   Multiply Line 4 by 1.9%

5. Gross Premium Tax Due for the Risk Purchasing Group
   Add Line 2 and Line 4

6. Tax Credit (Attach applicable forms)
   Add Line 5 and Line 6

7. Gross Premium Tax Liability
   Multiply Line 6 by 5.0%

8. Installments Paid by: (Fill in applicable circle)
   ○ Surplus lines agents or brokers
   ○ Licensed insurance companies
   ○ Risk purchasing group

9. Balance of Gross Premium Tax Due
   Line 7 minus Line 8, but not less than zero. If less than zero, enter amount on Line 12.

10. a. Penalties
    b. Interest

11. Total Gross Premium Tax Due
    Add Lines 9, 10a and 10b

12. Overpayment

13. Amount of Line 12 to be Applied to 2016 Gross Premium Tax
    Line 12 minus Line 13

14. Gross Premium Tax to be Refunded
    Line 12 minus Line 13

(See www.dornc.com for current interest rate and penalty information)

If tax due is not paid by the risk purchasing group you must attach a schedule showing the name of each insurer and each type of insurer from which insurance has been purchased. A statement from each insurer listed certifying that the tax due as calculated on this return is being reported and paid by the insurer must also be attached.